

## INTERNATIONAL CITY MANAGERS' ASSOCIATION

1313 EAST 60TH STREET - CHICAGO 37, ILLINOIS

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## USING SPECIAL LEAFLETS IN PUBLIC REPORTING

What types of folders or leaflets do cities generally issue, what subject matter is covered, and when and how are they distributed?

During recent years at least 45 municipalities have issued some form of special leaflet or folder in reporting to the public. These folders range in size from a single sheet up to a maximum of six pages, with a few running to eight or 12 pages. Most are devoted to explaining municipal finances. They usually are distributed by mail with tax bills annually and with utility bills monthly. The purpose of this report is to present first a few suggestions based on an analysis of the leaflets which have been issued by cities, and secondly to indicate the types of leaflets used by 29 selected cities together with comments of officials of a few cities who answered a recent inquiry.

Size and Format. There is no uniformity in the size of the leaflets. They range from  $3\frac{1}{2} \times 6$  inches to  $4 \times 9$  and  $6 \times 9$  inches. Most of the leaflets consist of a single sheet folded once to make four pages. The size of the leaflet should be determined by the size of the envelope used for the tax or utility bill so as to avoid extra folding. A good size is  $3\frac{1}{2} \times 8$  inches or  $4 \times 9$  inches when folded to make four pages. This provides a large center spread which can be used for illustrations. The use of 60 or 70 lb. colored paper printed in colored ink makes an attractive folder.

The first page should be eye-catching and carry only sufficient information to create a desire on the part of the citizen to study the rest of the folder. A good title, a few questions, a brief message "to the taxpayer", are some ideas for the cover (see individual city descriptions below for more ideas). The type should not be smaller than 10 point. Among the attractive and clear-cut faces of type are Bodoni, Caslon, Goudy, Granjon, Baskerville, and Scotch Roman. Any illustrations or charts that are used should help deliver a message, be easily understandable, be relevant to the text material, and have a brief title and explanation. Charts and graphs should not be complicated. The great majority of the leaflets are printed in black ink on white paper, only a few in colored ink or on colored paper. Kansas City this year used three colored inks. If a colored ink is used it should be complementary to the colored paper. Colors such as orange, red, blue, yellow, and green have great attention-getting value.

Subject Matter. Most of the leaflets enclosed with tax bills contain financial information. They attempt to answer questions that citizens are likely to raise: Where does the city get its money? What services do the citizens get for their money? What is the present financial status of the city? What is the future financial program? What proportion of the total tax bill goes for municipal services as compared with the proportion that goes to school, county, state or other governmental units? What is the proportion of total city revenues received from property taxes as compared to other sources? Leaflets enclosed with utility bills each month can deal with a variety of services or problems.

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Preferably not more than one idea or subject should be presented. Bare tables of figures are not easily understood by the average citizen. Tables therefore should be interpreted and if possible a comparison should be made with data for previous years. Statistics have little meaning if they are not related to some measure of accomplishment. A good way to show such information is by use of charts and graphs. For example, the cost of municipal services can be shown by a pie-chart with each service representing so many cents of the dollar, or in the terms of a tax dollar on each \$1,000 valuation, or in terms of a percentage of each tax dollar. Bar charts could be used to show the monthly cost per family, or average annual cost per citizen, or monthly cost for a home assessed at a certain valuation, or a percentage distribution of total expenditures among the various major activities.

Distribution. Most of the leaflets are distributed by mail with tax or utility bills. Only a few cities have used the backs of utility bills for messages. Milwaukee had water meter readers distribute a single-sheet circular once a year, but generally these circulars are mailed with water bills. In Schenectady the tax office hands out information folders to citizens when they pay their tax bills. Kansas City has mailed "thank you" statements with tax receipts, and Berkeley encloses leaflets with garbage bills. The experience of cities in general suggests that an attractive, illustrated folder mailed with tax bills is a good method of reporting to citizens on where the money comes from and where it goes. Cities which own utilities and do not use postcard billing may well consider the practice of enclosing brief special circulars with each bill informing citizens about some current municipal activity or problem. Such circulars should not deal with more than one subject and should be brief.

Cities Using Leaflets. Among the 47 cities which have occasionally mailed leaflets with tax or utility bills during the past decade are Houston and San Antonio, Texas; Buffalo, Erie County, and Elmira, New York; Los Angeles County, California; Henrico County and Alexandria, Virginia; Erie, Pennsylvania; Greenwood, South Carolina; Kenilworth, Illinois; Detroit, Michigan; Keene, New Hampshire; Madison, Wisconsin; Piqua, Ohio; Atlanta, Georgia; Louisville, Kentucky; and Rutland, Vermont. The brief statements below about the leaflets of 29 other cities may be useful to the officials who are planning to use this method of reporting.

Berkeley, California: Most leaflets are mailed with garbage bills which reach 95 per cent of the citizens - a broader coverage than the tax bills which are sent too infrequently for a regular informational program. Brief, colored leaflets featuring photographs and utilizing a minimum of copy are the best type because they will be less likely to be ignored and more likely to be understood. Recently a ballot in connection with a traffic and parking survey was mailed out with garbage bills and more than 25 per cent were returned. City manager's office suggests that leaflets should be brief and mailed not oftener than once a month. The use of good paper, color, and art-work also is suggested.

Birmingham, Michigan: Some years ago Birmingham published a four-page leaflet entitled "The Serious Business of Stretching A Penny" which shows the monthly cost for an average home for each municipal service.

Bloomfield, Connecticut: Issues a four-page leaflet containing a list of revenues, a breakdown of the tax dollar, and a brief letter from the city manager.



Cambridge, Massachusetts: This city encloses leaflets with tax bills and has made public opinion polls on municipal problems by enclosing ballots. The first page of the 1947 folder, "Facts About Your 1947 Tax Rate," contains a brief letter headed "Dear Taxpayer" and is signed by the city manager. The center spread illustrates what becomes of the tax dollar, and the last page gives the major revenue sources and expenditures. "If you have something to tell probably this is an excellent means as it reaches those not reached by newspapers."

Coronado, California: Several years ago this city sent out a two-page folder to taxpayers showing in diagram form the sources of income and the municipal functions for which it was spent.

Dallas, Texas: Several years ago issued a four-page folder entitled "One of the Best Investments You Ever Made" the center spread showing the monthly cost for an average or typical home owner for each of the several municipal services.

Durham, North Carolina: Several years ago issued a folder entitled "What Do You Receive For Your City Tax Dollar?" showing the monthly cost of major municipal services for homes assessed at \$4,000. Also a four-page circular showing the distribution of the revenue and expenditure tax dollar.

Edgeworth, Pennsylvania: Uses the back of tax bills for information on receipts, expenditures, debt, and so on.

Fort Lauderdale, Florida: Distributes a one-page leaflet with tax bills, showing distribution of the city tax dollar and the distribution of the revenue dollar.

Fort Thomas, Kentucky: Mails leaflet with tax bills containing a table showing the monthly cost of city services in terms of dollars, per cent of total, average per family, and for a home assessed at \$5,000 and also the approximate equivalent for each municipal service in term of cost of such items as candy bars, cigarettes, and so on.

Greensboro, North Carolina: Mails a one-page leaflet giving per capita costs of municipal services by major items and comparison with every-day articles, also tax rate data and the distribution of tax dollar.

Jackson, Michigan: Last year for the first time enclosed a formal printed "letter to the taxpayers" with the tax bills. This year a 4x11-inch folder contains seven "do you know" questions on the first page. The center spread shows a large chart giving details on where the money comes from and where it goes. The last page contains a "letter to the citizens" signed by the city manager.

Kansas City, Missouri: A three-color folder was mailed with tax bills this year. The city manager says the folder must be eye-catching and should not contain too much material. The 1947 folder is printed in three colors and shows the monthly cost of various services for each citizen, and the percentage distribution of sources of revenue and of expenditures. The city manager suggests use of professional talent in preparing the folder and believes that color and illustrations should be used freely. "Do not try to say too much", he warns. Suggests mailing a thank-you note with tax receipts.

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Knoxville, Tennessee: This city recently enclosed a leaflet entitled "Municipal Taxes" with tax bills. It shows cost per week for 13 services for average home owner and compares each item with price of an every-day commodity. This city also prepared two 8 $\frac{1}{2}$ x11 inch charts showing the 1947 appropriations and anticipated revenues, and which were posted in city buildings and handed out at civic club meetings.

Lower Merion Township, Pennsylvania: A single-fold leaflet is enclosed with tax bills. The first three pages contain a letter "to the taxpayer" signed by the president of the township board. The fourth page contains a chart showing the dollar amounts and the percentage distribution of the 1947 budget and the names of township officials.

Milwaukee, Wisconsin: For several years has distributed a one-page leaflet showing taxes paid on the average home assessed at \$5,000, distribution between the city, county, and state, what the home owner bought with the city portion of the tax, and comparison with costs of every-day items.

Morgantown, West Virginia: Distributes a four-page folder containing information about city finances and comparing costs with the prices of various commodities.

Oglesby, Illinois: Each month for 13 years the city clerk has sent out leaflets with utility bills. The leaflets are devoted to both municipal and civic matters. One enclosure urged the citizens to tell their gripes to the city officials rather than to their neighbors, another gave information on progress of city projects, and another announced the achievement of a certain goal. The city clerk suggests leaflets should be brief, be down to earth, and be written in an easy style. An opinion poll taken on a world war memorial resulted in returns from 25 per cent of the utility consumers.

Phoenix, Arizona: Encloses a two-fold leaflet with tax bills. Entitled "Your Investment in Phoenix", the leaflet is printed in green ink on white paper. The center spread contains a table showing where the money comes from and where it goes. The last two pages contain two pie charts, one showing a percentage distribution of revenue sources and the other a distribution of the tax dollar.

Port Arthur, Texas: Has enclosed four-page leaflets with tax bills, and has mailed with utility bills a series entitled "Know Your City Better".

Rochester, New York: City is required by law to show certain information on the budget and tax levy on the back of utility bills, but city manager believes a separate enclosure would be preferable. The city is considering a plan to issue separate folders again. In 1941 this city published 82,000 two-fold circulars which were enclosed with tax bills. The circular gave the per capita monthly cost of individual city services and emphasized the advantages of living within the city limits as compared to moving into undeveloped suburban areas.

Royal Oak, Michigan: Each year mails with tax bills a folder showing a breakdown of costs for various municipal services for assessed valuations ranging from \$1,000 to \$10,000. Purpose of folder is to instill a feeling of pride in citizens, show them how many services they get without paying extra charges, and to give them an idea of how their dollars are spent. City manager suggests enclosing leaflets with utility instead of tax bills to reach more people.



Schenectady, New York: City gives out leaflets when taxpayers pay their taxes. These leaflets inform taxpayers on costs of services, savings in interest on borrowed money, and like information at a most psychological time--when the taxpayer is paying for such services.

Two Rivers, Wisconsin: Used the reverse side of utility bills for a series of articles entitled, "Keep Up With Your Government." Subjects discussed were centralized purchasing, competitive methods used in selecting new city employees, and services available from various city offices and their telephone numbers. A poll of customers who paid their bills at the city hall after two bills had been mailed revealed that 85 per cent who had read the articles learned something they did not know before, and about 98 per cent believed the articles should be continued.

Watertown, New York: Enclosed a single page leaflet entitled "Watertown's Tax Dollar 1947-48", giving distribution of the tax dollar, bonded debt, and where the money comes from and how it is spent.

Watertown, South Dakota: For years has mailed various types of leaflets with utility bills, mainly one sheet giving comparative tax and bonded debt data.

West Palm Beach, Florida: Mails special eight-page folder to all taxpayers once a year showing comparative financial data.

Winnetka, Illinois: Mails leaflets with utility bills. "If results are to be assured, separate mailings seem advisable. Consumers expect all types of insertions with their commercial bills and so tend to ignore such enclosures."

Yonkers, New York: Uses the back of tax bills for information about revenues, expenditures, and debt.

#### NOTE:

Upon request to MIS subscribing cities may obtain loan copies of selected leaflets mentioned in this Report.



